

# House Amendment 1449

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1 1 Amend the amendment, H=1432, to House File 809, as  
1 2 follows:  
1 3 #1. Page 1, by inserting after line 1 the  
1 4 following:  
1 5 <#\_\_\_\_. Page 15, by striking lines 28 and 29 and  
1 6 inserting the following: <database and website:>  
1 7 #2. By striking page 1, line 6, through page 5,  
1 8 line 4, and inserting the following:  
1 9 <Sec. \_\_\_\_\_. Section 8A.104, Code 2009, is amended  
1 10 by adding the following new subsection:  
1 11 NEW SUBSECTION. 12A. BUDGET AND TAX RATE  
1 12 DATABASES. Develop and make available to the public a  
1 13 searchable budget database as required under chapter  
1 14 8G, division I, and to develop and make available to  
1 15 the public a searchable tax rate database as required  
1 16 under chapter 8G, division II and to make both  
1 17 databases available on the same website.  
1 18 DIVISION \_\_\_\_  
1 19 SEARCHABLE BUDGET DATABASE FOR STATE SPENDING  
1 20 Sec. \_\_\_\_\_. NEW SECTION. 8G.1 INTENT == FINDINGS.  
1 21 The general assembly finds that taxpayers should be  
1 22 able to easily access the details on how the state is  
1 23 spending their tax dollars and the performance results  
1 24 achieved for those expenditures. Therefore, it is the  
1 25 intent of the general assembly to direct the  
1 26 department of administrative services to create and  
1 27 maintain a searchable budget database website  
1 28 detailing where tax dollars are expended, the purposes  
1 29 for which tax dollars are expended, the special  
1 30 interest tax credits allowed, and the results achieved  
1 31 for all taxpayer investments in state government.  
1 32 Sec. \_\_\_\_\_. NEW SECTION. 8G.2 SHORT TITLE.  
1 33 This division shall be known as and may be cited as  
1 34 the "Openness Promotes Efficiency Now Act".  
1 35 Sec. \_\_\_\_\_. NEW SECTION. 8G.3 DEFINITIONS.  
1 36 As used in this division, unless the context  
1 37 otherwise requires:  
1 38 1. "Agency" means a state department, office,  
1 39 board, commission, bureau, division, institution, or  
1 40 public institution of higher education. "Agency"  
1 41 includes individual state agencies and programs, as  
1 42 well as those programs and activities that are  
1 43 administered by or involve more than one agency.  
1 44 "Agency" includes the judicial branch of government.  
1 45 "Agency" includes all elective offices in the  
1 46 executive branch of government and the general  
1 47 assembly.  
1 48 2. "Director" means the director of the department  
1 49 of administrative services.  
1 50 3. "Entity" or "recipients" means any of the  
2 1 following:  
2 2 a. A corporation.  
2 3 b. An association.  
2 4 c. An employee union.  
2 5 d. A limited liability company.  
2 6 e. A limited liability partnership.  
2 7 f. Any other legal business entity, including  
2 8 nonprofit entities.  
2 9 g. A grant recipient.  
2 10 h. Contractors.  
2 11 i. A county, city, school district, or other local  
2 12 government entity.  
2 13 "Entity" or "recipients" does not include an  
2 14 individual recipient of state assistance.  
2 15 4. "Funding action or expenditure" includes  
2 16 details on the type of spending that is provided  
2 17 including but not limited to grants, contracts, and  
2 18 appropriations. "Funding action or expenditure"  
2 19 includes tax exemptions or credits. Where possible,  
2 20 an electronic link to the actual grants or contracts  
2 21 shall be provided. An electronic link shall be in a  
2 22 format that is a searchable document.  
2 23 5. "Searchable website" means a website described  
2 24 in section 8G.4 that allows the public at no cost to

2 25 search and compile information identified in sections  
2 26 8G.4 and 8G.12 and that is in a format capable of  
2 27 being downloaded.

2 28 5A. "Schedule 6 document" means the document  
2 29 referred to as schedule 6 used for the fiscal year  
2 30 beginning July 1, 2009, and previous fiscal years that  
2 31 listed for each agency the resources available or  
2 32 estimated to be available to it as well as a listing  
2 33 of the disposition or proposed disposition of those  
2 34 resources and includes the governor's recommendation,  
2 35 if any, for that fiscal year. "Schedule 6 document"  
2 36 includes any successor schedule that provides similar  
2 37 information. An electronic link to the schedule 6  
2 38 document shall be provided in a format that is a  
2 39 searchable document.

2 40 6. "State audit or report" shall include any audit  
2 41 or report issued by the auditor of state.

2 42 Sec. \_\_\_\_\_. NEW SECTION. 8G.4 SEARCHABLE BUDGET  
2 43 DATABASE WEBSITE CREATED.

2 44 1. By January 1, 2011, the director shall develop  
2 45 and make publicly available a database website for  
2 46 searching, accessing, and processing data, including  
2 47 the data required in this section, for the most recent  
2 48 state budget. The state budget for the fiscal year  
2 49 beginning July 1, 2009, shall include the expenditure  
2 50 of funds received through the federal American  
3 1 Recovery and Reinvestment Act of 2009. The website  
3 2 shall be developed in such a way that the information  
3 3 can be provided to other software applications,  
3 4 including internet software applications, in a manner  
3 5 and format that allows such software applications to  
3 6 access and interpret the data using the internal  
3 7 programming of the software applications.

3 8 2. The searchable website developed pursuant to  
3 9 this section shall allow the public at no cost to  
3 10 search, compile, and download information for all of  
3 11 the following:

3 12 a. To the extent practicable and within the bounds  
3 13 of the confidentiality provisions, the identity of the  
3 14 entity or recipient of state expenditures.

3 15 b. Amount of annual revenues and expenditures for  
3 16 each agency's appropriations and funds. To the extent  
3 17 available, a schedule 6 document shall be provided or  
3 18 be available by means of an electronic link.

3 19 c. Descriptive purpose for the funding or  
3 20 expenditure.

3 21 d. Performance results associated with the  
3 22 agency's activities.

3 23 e. Past performance results associated with the  
3 24 agency's activities.

3 25 f. State audits or reports relating to the entity  
3 26 or recipient of state funds, the budget program or  
3 27 activity, or agency.

3 28 g. Any other relevant information specified by the  
3 29 director.

3 30 3. In addition to the information to be provided  
3 31 pursuant to subsection 2, there shall be provided on  
3 32 the searchable website all of the following:

3 33 a. A listing and description of special interest  
3 34 tax credits claimed for the individual income tax,  
3 35 corporate income tax, franchise tax, and insurance  
3 36 premiums tax. A special interest tax credit is a tax  
3 37 credit for which fewer than twenty percent of the tax  
3 38 filers in the applicable tax category claim the tax  
3 39 credit. For each category of tax the website shall  
3 40 list each of the special interest tax credits  
3 41 applicable to it, the total amount of that tax credit  
3 42 claimed, and the number of taxpayers claiming the tax  
3 43 credit.

3 44 b. The estimated cost to the state of each of the  
3 45 twenty sales tax exemptions that account for the  
3 46 largest dollar amount share of sales tax exemptions  
3 47 under section 423.3. The cost of each exemption shall  
3 48 be listed by county and, in addition, stated as a per  
3 49 capita amount for each county. This paragraph does  
3 50 not apply to the tax exemptions pursuant to section  
4 1 423.3, subsections 2, 31, 39, 58, 73, and 85.

4 2 4. If the funding source of the revenue expended  
4 3 is the grow Iowa values fund created pursuant to  
4 4 section 15G.108, or the Iowa power fund created in  
4 5 section 469.9, then in addition to any information

4 6 provided pursuant to subsections 2 and 3, there shall  
4 7 be provided on the searchable website all of the  
4 8 following:

4 9 a. For financial assistance provided during the  
4 10 fiscal year, a listing, per recipient, of the number  
4 11 of jobs pledged and the number of jobs actually  
4 12 created. The actual jobs created shall be adjusted  
4 13 throughout the year as new figures become available.

4 14 b. The total estimated cost to the state in  
4 15 addition to the amount of financial assistance  
4 16 awarded, including any administrative expenses of the  
4 17 agency or department administering the fund.

4 18 c. An allocation by state legislative district and  
4 19 county of the total amount of financial assistance  
4 20 awards and the number of job creations associated with  
4 21 such awards during the fiscal year.

4 22 4A. The director shall provide information on the  
4 23 searchable website database that lists  
4 24 interdepartmental transfers of appropriations. This  
4 25 information shall be provided in a manner that will be  
4 26 easily understood by the public.

4 27 4B. The director shall provide information on the  
4 28 searchable website database that lists the transfers  
4 29 of appropriations made from one agency to another or  
4 30 within an agency pursuant to section 8.39. This  
4 31 information shall be provided in a manner that will be  
4 32 easily understood by the public.

4 33 5. In providing data on tax exemptions or credits,  
4 34 confidentiality statutes of Iowa and federal law shall  
4 35 be adhered to.

4 36 6. The director shall provide a progress and  
4 37 implementation report to members of the senate and  
4 38 house committees on government oversight every ninety  
4 39 days with the first report due October 1, 2009.

4 40 Sec. \_\_\_\_ NEW SECTION. 8G.5 WEBSITE UPDATES.

4 41 1. Effective July 1, 2011, the searchable website  
4 42 shall be updated for each fiscal year not later than  
4 43 thirty days following the close of the fiscal year.  
4 44 During the fiscal year beginning July 1, 2011, and  
4 45 each subsequent fiscal year, the director shall make a  
4 46 preliminary report for the fiscal year on the  
4 47 searchable website within thirty days following each  
4 48 quarter. In addition, the director may update the  
4 49 searchable website as new data becomes available. All  
4 50 agencies shall provide to the director data that is  
5 1 required to be included in the searchable website not  
5 2 later than thirty days after the data becomes  
5 3 available to the agency. The director shall provide  
5 4 guidance to agency heads or the governing body of an  
5 5 agency to ensure compliance with this section.

5 6 2. By January 1, 2012, the director shall add data  
5 7 for the previous budgets to the searchable website.  
5 8 Data for previous fiscal years may be added as it  
5 9 becomes available and as time permits. The director  
5 10 shall ensure that all data added to the searchable  
5 11 website remain accessible to the public for a minimum  
5 12 of ten years.

5 13 Sec. \_\_\_\_ NEW SECTION. 8G.6 NONCOMPLIANCE.

5 14 The director shall not be considered in compliance  
5 15 with this division if the data required for the  
5 16 searchable website is not available in a searchable  
5 17 manner and capable of being compiled and downloaded or  
5 18 if the public is redirected to other government  
5 19 websites unless each of those sites has information  
5 20 from all agencies and each category of information  
5 21 required can be searched electronically by field in a  
5 22 single search.

5 23 Sec. \_\_\_\_ NEW SECTION. 8G.7 EXECUTIVE ORDER TO  
5 24 IMPLEMENT.

5 25 Nothing in this division shall be construed as  
5 26 preventing the governor from acting by executive order  
5 27 to implement any action authorized or required under  
5 28 this division.

5 29 DIVISION \_\_\_\_  
5 30 SEARCHABLE TAX RATE DATABASE

5 31 Sec. \_\_\_\_ NEW SECTION. 8G.10 INTENT == FINDINGS.

5 32 The general assembly finds that increasing the ease  
5 33 of public access to state and local tax rates,  
5 34 particularly when the rates are currently available  
5 35 from disparate government sources but are difficult  
5 36 for the public to collect and efficiently aggregate,

5 37 significantly contributes to governmental  
5 38 accountability, public participation, and the  
5 39 understanding of the cost of government services.  
5 40 Therefore, it is the intent of the general assembly to  
5 41 direct the department of administrative services, in  
5 42 consultation with the department of revenue, to create  
5 43 and maintain a searchable database detailing each tax  
5 44 rate for all taxing districts in the state to make  
5 45 citizen access to information on state and local tax  
5 46 rates as open, transparent, and publicly accessible as  
5 47 is feasible.

5 48 Sec. \_\_\_\_\_. NEW SECTION. 8G.11 SHORT TITLE.

5 49 This division shall be known and cited as the  
5 50 "Government Accountability and Disclosure Act".

6 1 Sec. \_\_\_\_\_. NEW SECTION. 8G.12 TAX RATE DATABASE.

6 2 1. SEARCHABLE TAX RATE DATABASE. By January 1,  
6 3 2010, the department of administrative services, in  
6 4 consultation with the department of revenue, shall  
6 5 make publicly available on the website created  
6 6 pursuant to section 8G.4 a searchable database of all  
6 7 tax rates in the state for each taxing jurisdiction.  
6 8 The information shall be aggregated by type of tax and  
6 9 accessible by entering a zip code or physical address  
6 10 for each residence or business. Individual tax levies  
6 11 shall be further specified within each tax rate.

6 12 2. GEOGRAPHICAL TAX RATE MAP. In addition to  
6 13 searching for tax rates by zip code or physical  
6 14 address for each residence or business, searches shall  
6 15 be accommodated by a geographical tax rate map of the  
6 16 state that is capable of being displayed with a level  
6 17 of specificity corresponding to each taxing district.

6 18 3. INDIVIDUAL TAX RATE CALCULATOR. Tax rate  
6 19 calculators shall be provided on the searchable  
6 20 database to allow citizens and businesses to calculate  
6 21 taxes based on the location of the citizen or  
6 22 business. Calculation capability shall be provided at  
6 23 a minimum for property, sales, use, income, vehicle,  
6 24 and business taxes and shall be specific to the rate  
6 25 for the taxing district identified by the citizen or  
6 26 business.

6 27 Sec. \_\_\_\_\_. NEW SECTION. 8G.13 UPDATING DATABASE.

6 28 To facilitate the department of administrative  
6 29 services' efforts in creating and maintaining a  
6 30 searchable database of the taxes identified in section  
6 31 8G.12, subsection 3, for all taxing districts in the  
6 32 state, every taxing district shall annually report its  
6 33 tax rates, and any change to the rates, to the  
6 34 department of revenue. Within thirty days of  
6 35 receiving such information, the department shall  
6 36 report the tax rates, and any changes to the rates, to  
6 37 the department of administrative services.

6 38 Sec. \_\_\_\_\_. CODE EDITOR DIRECTIVE. Unless otherwise  
6 39 determined by the Iowa Code editor, sections 8G.1  
6 40 through 8G.7, as enacted in this division of this Act,  
6 41 shall be designated as division I of chapter 8G, and  
6 42 sections 8G.10 through 8G.13, as enacted in this  
6 43 division of this Act, shall be designated as division  
6 44 II of chapter 8G.>

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6 48 PETTENGILL of Benton

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